

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Barr-Reeve Com Schools Inc (1315)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$0	\$0	\$136,653	n/a	n/a	n/a
	11100 Regular Programs; Elementary	\$878,370	\$1,387,259	\$1,386,194	\$1,573,254	79%	13%	13%
	11300 Regular Programs; High School	\$728,599	\$1,034,286	\$1,030,203	\$1,182,300	62%	14%	15%
	11410 Vocational Education; Agriculture A	\$37,892	\$0	\$0	\$0	-100%	n/a	n/a
	11450 Vocational Education; Consumer and Homemaking	\$49,140	\$59,099	\$61,021	\$69,271	41%	17%	14%
	11510 Vocational Education; Cooperative Education	\$18,950	\$28,723	\$35,870	\$25,972	37%	-10%	-28%
	11630 Regular Programs; Alternative Education Programs; High School	\$10,108	\$19,311	\$14,944	\$18,513	83%	-4%	24%
	12100 2007 Account Code - Gifted and Talented	\$11,766	\$13,582	\$10,596	\$1,169	-90%	-91%	-89%
	12150 Gifted And Talented; High Ability Student Programs	\$0	\$0	\$0	\$5,103	n/a	n/a	n/a
	12350 Physical Impairment; Homebound	\$350	\$0	\$0	\$0	-100%	n/a	n/a
	12520 Culturally Different; Compensatory	\$9,613	\$6,690	\$6,813	\$7,751	-19%	16%	14%
	12710 Equal Opportunity At Risk	\$28,543	\$52,038	\$24,093	\$49,845	75%	-4%	107%
	12900 Other Special Programs	\$3,631	\$11,640	\$6,853	\$3,758	4%	-68%	-45%
	13200 Adult/Continuing Education Programs; Advanced Adult Education	\$0	\$10,914	\$3,000	\$0	n/a	-100%	-100%
	14300 Summer School Programs; High School	\$18,606	\$19,740	\$34,763	\$28,683	54%	45%	-17%
	16100 Remediation Testing	\$962	\$0	\$0	\$0	-100%	n/a	n/a
	16200 Preventive Remediation	\$0	\$2,464	\$2,155	\$2,200	n/a	-11%	2%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$2,562	\$0	\$0	\$0	-100%	n/a	n/a
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$0	\$0	\$0	\$24,376	n/a	n/a	n/a
	17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agreements	\$204,833	\$206,039	\$239,024	\$284,106	39%	38%	19%
	22210 Library/Media Services; Service Area Direction	\$0	\$52,026	\$54,499	\$67,309	n/a	29%	24%
	22220 Library/Media Services; School Library	\$47,690	\$6,836	\$5,188	\$6,906	-86%	1%	33%
	22230 Library/Media Services; Audiovisual	\$174	\$705	\$875	\$469	169%	-34%	-46%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$0	\$8,841	\$0	\$0	n/a	-100%	n/a
	22290 Library/Media Services; Other Educational Media Services	\$50	\$0	\$6,900	\$0	-100%	n/a	-100%
	24100 Office of The Principal	\$98,491	\$178,348	\$183,153	\$209,530	113%	17%	14%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$54,494	\$0	\$0	\$3,120	-94%	n/a	n/a
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$0	\$90,903	\$77,102	\$75,821	n/a	-17%	-2%
	26497 2007 Account Code - Teachers Retirement Fund	\$79,821	\$200,821	\$174,497	\$89,746	12%	-55%	-49%
Student Academic Achievement Total		\$2,284,642	\$3,390,265	\$3,357,744	\$3,865,857	69%	14%	15%
Student Instructional Support								
	21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$12,268	\$0	\$0	\$0	-100%	n/a	n/a
	21220 Guidance Services; Counseling Services	\$52,633	\$32,568	\$40,991	\$27,470	-48%	-16%	-33%
	21230 Guidance Services; Appraisal Services	\$2,328	\$4,857	\$2,746	\$4,531	95%	-7%	65%
	21290 Guidance Services; Other Guidance Services	\$0	\$0	\$40	\$9	n/a	n/a	-78%
	21340 Health Services; Nurse Services	\$16,344	\$27,681	\$27,091	\$33,032	102%	19%	22%
	21390 Health Services; Other Health Services	\$506	\$1,311	\$1,660	\$1,351	167%	3%	-19%
	22110 Improvement of Instruction; Service Area Direction	\$0	\$8,425	\$4,218	\$0	n/a	-100%	-100%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$1,200	\$3,000	\$0	\$930	-23%	-69%	n/a
	22130 Improvement of Instruction; Instructional Staff Training	\$1,160	\$9,143	\$31,773	\$7,920	> 500%	-13%	-75%
	22360 Instruction, Related Technology; Network Support	\$0	\$0	\$0	\$104,053	n/a	n/a	n/a
	23110 Board of Education; Service Area Direction	\$10,350	\$11,222	\$9,994	\$35,719	245%	218%	257%
	23120 Board of Education; Service Area Assistants	\$25,396	\$32,853	\$35,153	\$43,052	70%	31%	22%
	23190 Board of Education; Other Governing Body Services	\$413	\$730	\$1,286	\$1,129	174%	55%	-12%
	23210 Executive Administration; Office of The Superintendent	\$75,935	\$100,333	\$97,021	\$118,102	56%	18%	22%
	23290 Executive Administration; Other Executive Administration Services	\$16,773	\$20,213	\$13,718	\$20,865	24%	3%	52%
	24900 Other Support Services, School Administration	\$63,914	\$81,299	\$89,953	\$117,619	84%	45%	31%
	25750 Personnel Services; Health Services	\$735	\$461	\$1,240	\$587	-20%	27%	-53%
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$164,056	\$138,841	\$119,988	n/a	-27%	-14%
Student Instructional Support Total		\$279,954	\$498,152	\$495,724	\$636,358	127%	28%	28%
Overhead and Operational								
	23150 Board of Education; Legal Services	\$30	\$6,104	\$4,284	\$3,982	> 500%	-35%	-7%
	23160 Board of Education; Promotion Expenses	\$138	\$1,242	\$1,429	\$1,603	> 500%	29%	12%

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Barr-Reeve Com Schools Inc (1315)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	25160 Fiscal Services; Financial Accounting	\$1,478	\$1,060	\$1,060	\$1,115	-25%	5%	5%
	25192 Other Fiscal Services; Petty Cash	\$0	\$300	\$300	\$0	n/a	-100%	-100%
	25195 Other Fiscal Services; Bank Account Service Charge	\$30	\$0	\$0	\$0	-100%	n/a	n/a
	25196 Other Fiscal Services; Cash Change	\$0	\$0	\$0	\$300	n/a	n/a	n/a
	25840 Administrative Technology Services; Systems Operations	\$0	\$0	\$0	\$7,015	n/a	n/a	n/a
	25990 Other Support Services, Central 25990.07 Unknown 2007 Account Code	\$0	\$12,000	\$0	\$0	n/a	-100%	n/a
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$106,604	\$329,021	\$346,869	\$417,892	292%	27%	20%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$38,834	\$61,615	\$73,709	\$52,958	36%	-14%	-28%
	26499 2007 Account Code - Other	\$0	\$0	\$2,836	\$3,604	n/a	n/a	27%
	26700 Operation and Maintenance of Plant Services; Insurance	\$43,330	\$62,907	\$55,075	\$41,645	-4%	-34%	-24%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$99,812	\$37,116	\$23,146	\$32,126	-68%	-13%	39%
	27010 Student Transportation; Service Area Direction	\$50,152	\$30,979	\$32,240	\$40,028	-20%	29%	24%
	27100 Student Transportation; Vehicle Operation	\$9,113	\$13,769	\$14,273	\$19,232	111%	40%	35%
	27200 Student Transportation; Monitoring Services	\$6,622	\$5,674	\$6,466	\$10,415	57%	84%	61%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$9,038	\$21,681	\$22,843	\$24,086	166%	11%	5%
	27400 Student Transportation; Purchase of School Buses	\$0	\$54,231	\$0	\$0	n/a	-100%	n/a
	27500 Student Transportation; Insurance on Buses	\$3,776	\$6,428	\$5,425	\$553	-85%	-91%	-90%
	27700 Student Transportation; Contracted Transportation Services	\$144,261	\$152,888	\$152,469	\$158,929	10%	4%	4%
	27900 Student Transportation; Other Student Transportation Services	\$17,784	\$38,280	\$38,595	\$48,670	174%	27%	26%
	27910 Student Transportation; Bus Driver Training	\$50	\$185	\$8	\$16	-68%	-91%	100%
	31200 Food Services Operations; Food Preparation and Dispensing	\$51,201	\$72,498	\$74,847	\$119,771	134%	65%	60%
	31300 Food Services Operations; Food Delivery	\$62,423	\$91,776	\$116,032	\$172,296	176%	88%	48%
	31900 Other Food Services	\$283	\$556	\$874	\$806	185%	45%	-8%
	33100 Community Service Operations; Direction of Community Services	\$0	\$1,800	\$0	\$8,830	n/a	391%	n/a
	33200 Community Recreation	\$9,345	\$9,729	\$15,747	\$16,550	77%	70%	5%
	33400 Athletic Coaches	\$44,185	\$75,475	\$81,626	\$86,587	96%	15%	6%
	33990 Other Community Services; Other	\$0	\$5,163	\$6,532	\$3,675	n/a	-29%	-44%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$59,845	\$76,955	\$68,366	\$85,671	43%	11%	25%
Overhead and Operational Total		\$758,332	\$1,169,434	\$1,145,049	\$1,358,355	79%	16%	19%
Nonoperational								
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$1,543	\$500	\$119,943	\$4,004	160%	> 500%	-97%
	43000 Facilities Acquisition and Construction; Professional Services	\$32,838	\$8,270	\$7,865	\$3,419	-90%	-59%	-57%
	45100 Building Acquisition, Construction and Improvements	\$64,371	\$83,876	\$63,587	\$121,648	89%	45%	91%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$35,789	\$130,900	\$36,457	\$84,711	137%	-35%	132%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$0	\$16,978	\$0	\$0	n/a	-100%	n/a
	51100 Debt Services; Principal on Debt; Bonds	\$244,000	\$559,445	\$569,228	\$491,429	101%	-12%	-14%
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$0	\$2,431	\$3,272	n/a	n/a	35%
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$0	\$0	\$89,358	n/a	n/a	n/a
	53200 Debt Services; Lease Rental; Equipment ; Principal	\$0	\$0	\$26,616	\$0	n/a	n/a	-100%
	54200 2007 Account Code - Common School Fund	\$110,111	\$88,088	\$95,429	\$44,044	-60%	-50%	-54%
	54200 Common School Fund; Principal	\$0	\$0	\$0	\$32,749	n/a	n/a	n/a
	54250 Common School Fund; Interest	\$0	\$0	\$0	\$11,295	n/a	n/a	n/a
Nonoperational Total		\$488,651	\$888,058	\$921,555	\$885,930	81%	0%	-4%
prorated								
	26491 2007 Account Code - PERF	\$24,538	\$48,958	\$49,140	\$24,506	0%	-50%	-50%
	26492 2007 Account Code - Social Security	\$205,039	\$261,955	\$267,806	\$131,866	-36%	-50%	-51%
	26494 2007 Account Code - Group Insurance	\$241,166	\$773,612	\$848,229	\$490,748	103%	-37%	-42%
	26496 2007 Account Code - Unemployment Compensation	\$1,588	\$0	\$0	\$0	-100%	n/a	n/a
	26498 2007 Account Code - Severance / Early Retirement Pay	\$0	\$191,457	\$220,133	\$95,176	n/a	-50%	-57%
prorated Total		\$472,331	\$1,275,982	\$1,385,308	\$742,297	57%	-42%	-46%

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Barr-Reeve Com Schools Inc (1315)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase	FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
1006 Category		FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase				
	Student Academic Achievement	\$2,637,406	\$4,405,105	\$4,431,107	\$4,451,353	69%	1%	0%	61.6%	61.0%	60.7%	59.4%
	Student Instructional Support	\$327,974	\$598,045	\$619,768	\$699,417	113%	17%	13%	7.7%	8.3%	8.5%	9.3%
	Overhead and Operational	\$829,880	\$1,330,683	\$1,332,950	\$1,452,096	75%	9%	9%	19.4%	18.4%	18.2%	19.4%
	Nonoperational	\$488,651	\$888,058	\$921,555	\$885,930	81%	0%	-4%	11.4%	12.3%	12.6%	11.8%
	Grand Total	\$4,283,911	\$7,221,891	\$7,305,380	\$7,488,796	75%	4%	3%				
	Student Instructional Expenditures (Academic Achievement plus Support)	FY1998	FY2006	FY2007	FY2008							
		69.2%	69.3%	69.1%	68.8%							